

# **Board of County Commissioners**

## **Agenda Request**

Date of Meeting: September 12, 2024

Date Submitted: September 6, 2024

To: Honorable Chairman and Members of the Board

From: Evan Rosenthal, Deputy County Attorney

Subject: Request the Board Conduct a Public Hearing and Adopt the Annual Rate Resolution for Aucilla Shores Road Maintenance Program

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### **Statement of Issue:**

This agenda item requests the Board approve an Annual Rate Resolution for Aucilla Shores Road Maintenance Program, which is the final step in the process for re-imposing assessments within the Aucilla Shores Subdivisions assessment area for road maintenance services.

### **Background and Analysis:**

In 2022, the County created a special assessment program to fund road maintenance services within the Aucilla Shores Subdivisions assessment area.

The County's master assessment ordinance (Ordinance No. 2020-050720-02) provides that the re-imposition of a service assessment requires the adoption of two resolutions: a preliminary rate resolution and an annual rate resolution. The attached resolution constitutes the annual rate resolution for the Aucilla Shores Road Maintenance program. The Board is required to conduct a public hearing prior to approving the annual rate resolution.

The total estimated Services Cost to be assessed and apportioned among all tax parcels of benefitted property within the assessment area is \$60,696.58. An assessment rate of \$157.00 per lot and \$31.41 per Hanger Lot is proposed for FY 24-25. This is consistent with the assessment rates imposed for FY 23-24.

### **Options:**

1. Conduct a Public Hearing and Adopt the Annual Rate Resolution for Aucilla Shores Road Maintenance Program
2. Do Not Conduct a Public Hearing and Adopt the Annual Rate Resolution for Aucilla Shores Road Maintenance Program
3. Board Direction.

### **Recommendation:**

Option #1

**Attachments:**

1. Annual Rate Resolution for Aucilla Shores Road Maintenance Program

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**JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS**

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**ANNUAL RATE RESOLUTION  
FOR AUCILLA SHORES SUBDIVISIONS  
ROADWAY MAINTENANCE PROJECT  
RESOLUTION NO. 2024-31**

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**ADOPTED SEPTEMBER 12, 2024**

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**RESOLUTION NO. 2024-31**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, RELATING TO THE AUCILLA SHORES SUBDIVISIONS ROADWAY MAINTENANCE PROJECT; CONFIRMING THE PRELIMINARY RATE RESOLUTION; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR THE REIMPOSITION OF ASSESSMENTS TO FUND THE AUCILLA SHORES SUBDIVISIONS ROADWAY MAINTENANCE PROJECT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Jefferson County (the "Board") has enacted the Master Capital Project and Service Assessment Ordinance (Ordinance No. 2020-050720-02, the "Ordinance"), which authorizes the imposition of Assessments against Assessed Property located within the Assessment Area to fund the County's provision of the Aucilla Shores Subdivision Roadway Maintenance Project (or "Project," as such terms are defined in the Initial Assessment Resolution); and

**WHEREAS**, the reimposition of the Assessment is an equitable and efficient method of allocating and apportioning the Services Cost among parcels of property that are benefitted thereby; and

**WHEREAS**, on July 18, 2024, the Board adopted Resolution No. 2024-26 (the "Preliminary Rate Resolution"), containing a brief and general description of the Project to be provided to Assessed Property, describing the method of apportioning the Services Cost against Assessed Property located within the Assessment Area, estimating a rate of Assessment, directing the preparation of the updated Assessment Roll, and directing the provision of the notices required by the Ordinance; and



**WHEREAS**, in order to levy an Assessment for the Fiscal Year beginning October 1, 2024, the Ordinance requires the Board to adopt an Annual Rate Resolution which establishes the rates of the Assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties; and

**WHEREAS**, the updated Assessment Roll has been filed with the County Manager, as required by the Ordinance; and

**WHEREAS**, notice of a public hearing has been published as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard, the proof of publication being attached hereto as Appendix A. The circumstances described in Section 3.08(C) of the Assessment Procedure Resolution did not require mailing of notices to property owners to reimpose the assessment for the fiscal year beginning October 1, 2024; and

**WHEREAS**, a public hearing was held on September 14, 2024, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY:**

**SECTION 1. AUTHORITY.** This resolution is adopted pursuant to the Ordinance; Resolution No. 06052021-01, adopted by the County on June 2, 2022 (the "Initial Assessment Resolution"); Resolution No. 06232022-02, adopted by the County on June 23, 2022 (the "Final Assessment Resolution"); the Preliminary Rate Resolution;

Article VIII, section 1(f), Florida Constitution; sections 125.01 and 125.66, Florida Statutes; and other applicable provisions of law.

**SECTION 2. DEFINITIONS AND INTERPRETATIONS.**

(A) This resolution constitutes the Annual Rate Resolution as defined in the Ordinance.

(B) All capitalized terms in this resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution.

**SECTION 3. CONFIRMATION OF PRELIMINARY RATE RESOLUTION.** The Preliminary Rate Resolution is hereby ratified and confirmed.

**SECTION 4. APPROVAL OF ASSESSMENT ROLL.**

(A) The Assessment Roll, which is currently on file in the office of the County Manager and incorporated herein by reference, and which includes the annual Assessment amounts for each Tax Parcel of Assessed Property within the Assessment Area, is hereby approved for the Fiscal Year commencing on October 1, 2024.

(B) Additionally, the Assessment Roll, as approved, includes those Tax Parcels of Assessed Property within the Assessment Area that cannot be set forth in that Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt "home addresses."

**SECTION 5. REIMPOSITION OF ASSESSMENTS TO FUND THE AUCILLA SHORES SUBDIVISIONS ROADWAY MAINTENANCE PROJECT.**

(A) The Tax Parcels of Assessed Property included in the Assessment Roll are hereby found to be specially benefited by the Project in the amount of the annual

Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference.

(B) It is hereby ascertained, determined and declared that each Tax Parcel of Assessed Property within the Assessment Area will be specially benefited by the County's provision of the Project in an amount not less than the Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution.

(C) Adoption of this Annual Rate Resolution constitutes a legislative determination that all Tax Parcels of Assessed Property derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution from the Project to be provided and a legislative determination that the Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(D) The method for computing the Assessments described and referenced in the Preliminary Rate Resolution is hereby approved.

(E) For the Fiscal Year beginning October 1, 2024, the estimated Services Cost, including an estimated Assessment Administration Amount and Transaction Cost, to be assessed is \$60,696.58. The Assessments to be assessed and apportioned among benefitted Tax Parcels located within the Assessment Area to generate the estimated Services Cost are hereby established at the rate of \$157.00 per lot and \$31.41 per Hanger Lot for the Fiscal Year beginning October 1, 2024.



(F) The above rates of Assessment are hereby approved. Assessments in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and imposed on all Tax Parcels located in the Assessment Area included in the Assessment Roll for the Fiscal Year beginning October 1, 2024.

(G) Upon adoption of this Annual Rate Resolution, the Assessments shall constitute a lien against the Tax Parcels of benefitted property within the Assessment Area equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims until paid. The lien shall be deemed perfected upon adoption by the Board of this Annual Rate Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(H) In accordance with Section 125.01(r), Florida Statutes, no Assessment shall be imposed upon any Tax Parcel classified as agricultural land pursuant to Section 193.461, Florida Statutes, which does not contain a Dwelling Unit.

(I) Any shortfall in the expected Assessment proceeds due to any reduction or exemption required by law or authorized by the Board shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Assessments.

## **SECTION 6. COLLECTION OF ASSESSMENTS.**

(A) The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

(B) Upon adoption of this Annual Rate Resolution, the County Manager shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act.

(C) The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

**SECTION 7. EFFECT OF ADOPTION OF RESOLUTION.** The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein and in the Preliminary Rate Resolution (including, but not limited to, the method by which the Assessments are computed, the Assessment Roll, the Services Cost, the levy and lien of the assessments, and the special benefit to assessed property) unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Board action on this Annual Rate Resolution.

**SECTION 8. EFFECTIVE DATE.** This resolution shall take effect immediately upon its adoption.

**PASSED, ADOPTED AND APPROVED THIS 12<sup>th</sup> DAY OF SEPTEMBER, 2024.**

**BOARD OF COUNTY COMMISSIONERS OF  
JEFFERSON COUNTY, FLORIDA**

(SEAL)

By: \_\_\_\_\_

J.T. Surles, Chair

ATTEST:

  
\_\_\_\_\_  
Jason L. Welby, County Clerk

APPROVED FOR FORM

  
\_\_\_\_\_  
Evan Rosenthal, County Attorney

**APPENDIX A**  
**PROOF OF PUBLICATION**



**APPENDIX B**

**FORM OF CERTIFICATE TO  
NON-AD VALOREM ASSESSMENT ROLL**

**CERTIFICATE  
TO  
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Chairman of the Board of County Commissioners of Jefferson County, Florida, or an authorized agent of Jefferson County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the Aucilla Shores Subdivision Roadway Maintenance Project assessments (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Jefferson County Tax Collector by September 15, 2024.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Jefferson County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this 12th day of SEPT., 2024.

**JEFFERSON COUNTY, FLORIDA**

By:   
\_\_\_\_\_  
J.T. Surles, Chair

**[to be delivered to Tax Collector prior to September 15]**